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SFA**BILL ANALYSIS**

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Senate Bill 1320 (as introduced 6-21-00)
Sponsor: Senator Gary Peters
Committee: Finance

Date Completed: 9-25-00

CONTENT

The bill would amend the Tax Tribunal Act to provide that a copy of a petition to invoke the jurisdiction of the Tax Tribunal in an assessment dispute would have to be sent to the Department of Management and Budget (DMB) for each tax year beginning with the 2000 tax year; and require the DMB by September 1 each year to report to the Senate and House Appropriations Committees the total amount of revenue collected under the State Education Tax Act that was under contention in all appeals filed under the Tax Tribunal Act in the tax year.

Under the Act, the jurisdiction of the Tax Tribunal is invoked in an assessment dispute between a taxpayer and a taxing unit when a party in interest files a petition. A copy of the petition must be sent to the assessor of the local unit, the school board in the district in which the property is located, and the clerk of any county that may be affected.

The State Education Tax Act provides for a property tax levy of six mills on all real and personal property (that is not exempted) in the State. The revenue is collected by local units, remitted to the State, and credited to the State School Aid Fund.

MCL 205.735

Legislative Analyst: G. Towne

FISCAL IMPACT

The bill would have no fiscal impact on State or local government.

Fiscal Analyst: J. Runnels

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